

DEPARTMENT OF STATE REVENUE**LETTER OF FINDINGS NUMBER: 46-20050387****SSRS****For Tax Years 2002-03**

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ISSUE**I. SSRS—Audit Method**

Authority: 49 USCS § 14504; IC 6-8.1-5-1; IC 8-2.1-20-7

Taxpayer protests the method used to audit SSRS filing.

STATEMENT OF FACTS

Taxpayer operates a charter bus company and construction company in Indiana, with bus operations in various states. As the result of an audit, the Indiana Department of Revenue ("Department") issued proposed assessments for Single State Registration System ("SSRS") fees for the years 2002 and 2003. Taxpayer protests these assessments. Further facts will be supplied as required.

I. SSRS—Audit Method**DISCUSSION**

Taxpayer protests the Department's assessment of SSRS fees. Taxpayer states in its protest letter that the Department used incorrect methodology to calculate several factors in reaching the assessments. Taxpayer's concerns focus on its belief that registration was not required for the total number of vehicles it used in each state in which it operated. Taxpayer believes that it was only required to register the fact that it had a vehicle in the various states, not the total number of vehicles. Taxpayer has supplied no supporting documentation in support of its assertion that the Department is wrong.

The Department refers to IC 8-2.1-20-7, which states:

Before operating a motor vehicle on the public highways of this state in the interstate transportation of property or passengers, the person who operates the

motor vehicle must register under the single state registration system established under 49 U.S.C. 11506.

49 USCS § 14504 requires that Indiana:

... establish a fee system for the filing of proof of insurance as provided under subparagraph (A)(ii) of this paragraph that--

(I) is based on the number of commercial motor vehicles the carrier operates in a State and on the number of States in which the carrier operates;
(emphasis added)

Since 49 USCS § 14504(c)(2)(B)(iv)(I) specifically states that the fee system is based on the number of commercial vehicles the carrier operates in a State and on the number of States in which the carrier operates, the Department's method of calculation is clearly correct.

Taxpayer also states that the audit included mileage in Arkansas and Mississippi for one vehicle which taxpayer claims never went into those States. The audit used taxpayer's own records to determine that the vehicle in question did go into those States. Taxpayer has not provided any argument or documentation to convince the Department to ignore taxpayer's own records.

The burden of proving an assessment wrong rests with the person against whom the assessment is made, as provided in IC 6-8.1-5-1(b). Taxpayer has not provided any documentation in support of its position. Taxpayer has not provided any analysis beyond its assertion that the Department is wrong. Taxpayer has not met its burden under IC 6-8.1-5-1(b).

FINDING

Taxpayer's protest is denied.

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